



Canadian Capabilities



"EVERY CLIENT OF RYAN HAS OUR UNCONDITIONAL
GUARANTEE THAT WE WILL DELIVER THE VERY BEST RESULTS
POSSIBLE. WE WON'T QUIT UNTIL YOU ARE SATISFIED."

G. Brint Ryan, *Chairman and CEO*
RYAN AND RYAN INTERNATIONAL

The Ryan Commitment

Since 1991, Ryan has become a leading global tax services firm, with the largest indirect tax and property tax practices in North America, and the seventh largest corporate tax practice in the United States. Although there are many factors that have contributed to our success, by far the most critical is our single-minded focus on and dedication to achieving the highest quality results for our clients.

While our clients recognize that our expertise in tax recovery is world class, they are increasingly focused on prospective tax improvement as the regulatory climate and market dynamics change. We have responded by leveraging tax recovery as a “means to an end,” creating opportunity for our clients to achieve greater performance across their total tax function with a new and expanded suite of value-added services.

Our brand identity reflects our vision that tax recovery is only part of the value equation that we provide to our clients. We’re also focused on their overall tax performance—providing innovative solutions to address the issues and errors that we identify—and creating opportunities for their organizations to improve efficiency, become more strategic in their approach to tax, and deliver outstanding value to their shareholders.

As always, every client of Ryan has our unconditional guarantee that we will deliver the very best results possible. We won’t quit until you are satisfied. Please contact me directly concerning any aspect of our services or our commitment to you, our client.

We appreciate your business.



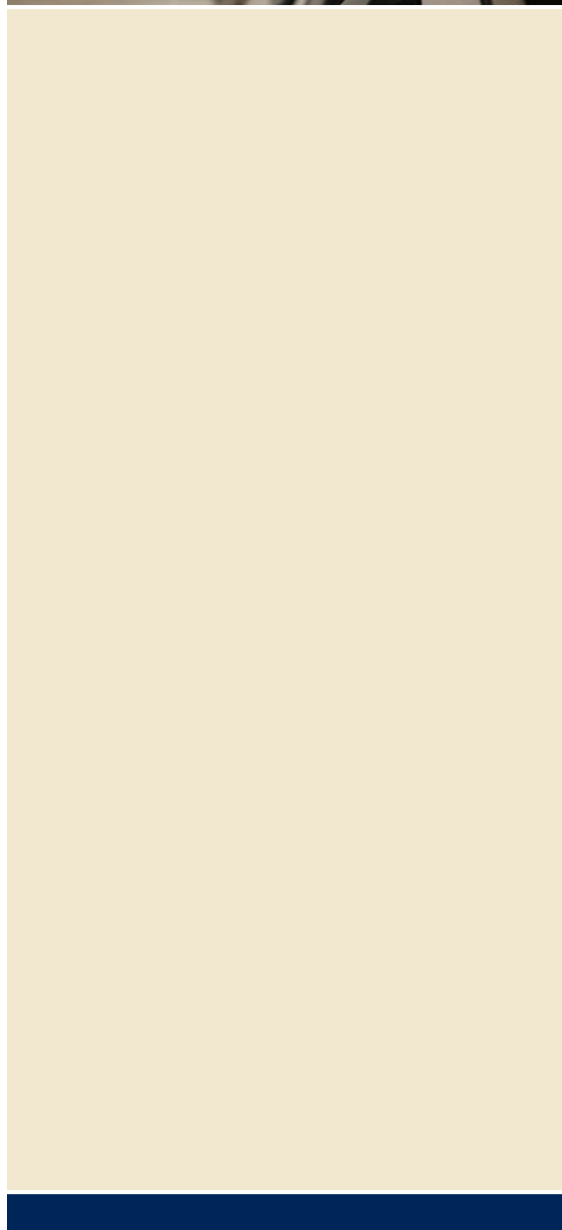
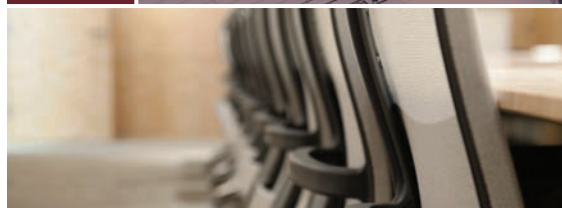
G. Brint Ryan

Chairman and CEO

Ryan and Ryan International

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Trusted Partner

"RYAN'S UNCOMPROMISING ATTENTION TO DETAIL, AS WELL AS THEIR STRATEGIC INSIGHT AND EXTENSIVE KNOWLEDGE OF TAX LEGISLATION, PROVIDES OUTSTANDING VALUE. THEIR PROFESSIONALS ARE RESPONSIVE, HELPFUL, AND COMMITTED TO CLIENT SERVICE EXCELLENCE."

Scott Neamand, *Executive Vice President, Chief Financial Officer*
RITZ INTERACTIVE

RITZ INTERACTIVE
an e-COMMERCE NETWORK

The Most Respected Companies in North America Trust Ryan

In an age where tight budgets, scarce resources, and crushing deadlines are the norm in most accounting departments, you need a tax solution that will make your job easier, while protecting your organization's bottom line. That's why more than 7,500 clients have relied on Ryan for support on a variety of Canadian tax matters for more than 40 years. Our contingency-based fee structure mitigates your financial risk, so you won't need an additional budget to take full advantage of our expertise and proven ability to recover overpayments and improve prospective performance. Our integrated suite of Canadian tax services includes:

- Crown Royalty
- Customs Duty
- Fuels and Excise Tax
- Government Grants and Incentives
- Income Tax
- International Tax
- Payroll Tax
- Property Tax
- Sales Tax
- Scientific Research and Experimental Development
- Tax Technology
- Value-Added Tax

Additionally, our integrated offering provides a single source for tax solutions that is unmatched in the industry! You'll gain deeper access to U.S. state, local, and federal tax resources and benefit from a multitude of distinct tax practices and technology solutions in one integrated offering.

With more than three decades of experience, we're proud to be recognized as one of the most respected, knowledgeable, and client-focused tax consulting firms.

We invite you to put our expertise to work for you.





Knowledge & Expertise

"RYAN HAS PROVIDED US WITH IMPRESSIVE FINANCIAL
SAVINGS AND TREMENDOUSLY VALUABLE KNOWLEDGE."

Lea M. Ray, Vice President, Corporate Finance
WARNER BROS. ENTERTAINMENT CANADA INC.



International Capability

Local Expertise

For more than three decades, Ryan has been recognized as the leader in Canadian tax consulting. With more than 2,100 professionals in multiple international locations, we have the largest indirect tax and property tax practices in Canada and the United States.

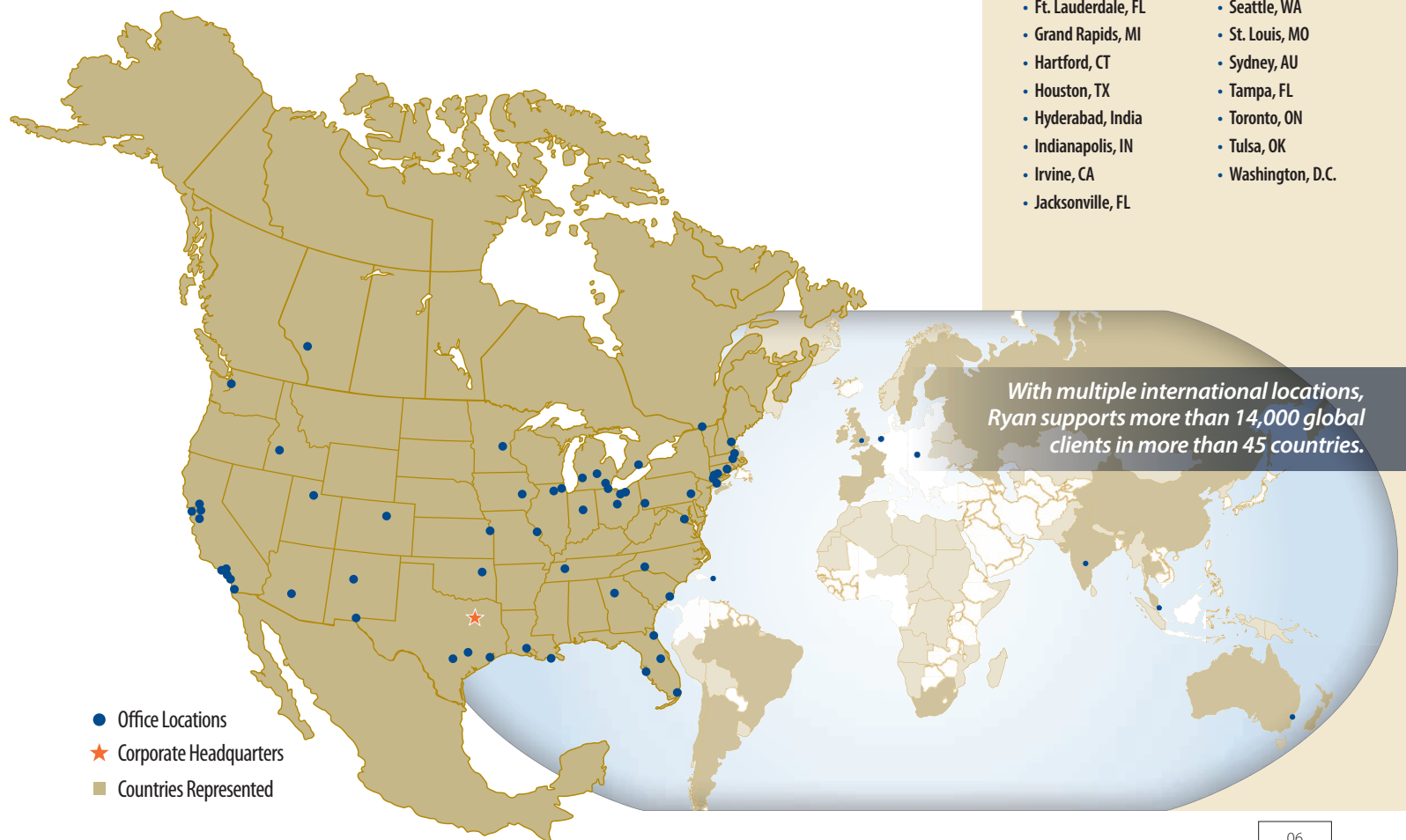
Our Canadian practice employs more than 200 seasoned tax professionals and support staff in three cities across Canada, including Toronto, Montreal, and Calgary. The Toronto headquarters is home to our state-of-the-art training facilities and the most comprehensive Canadian tax library in the country. Ryan has helped more than 7,500 Canadian organizations with industry-leading tax recovery and advisory services, including our renowned core consulting program, Canada's *Complete Sales Tax Solution*™.

Our clients also benefit from an integrated and comprehensive range of income tax, property tax, payroll tax, tax technology, customs duties, audit defence, and strategic advisory services on a multi-jurisdictional basis. And, Canadian companies doing business in the United States have a single-source provider for all of the tax information, services, and support they need. It all adds up to easier tax management and a more efficient and effective tax department.

With our help, you pay only the taxes you owe. No more. No less.

International Presence

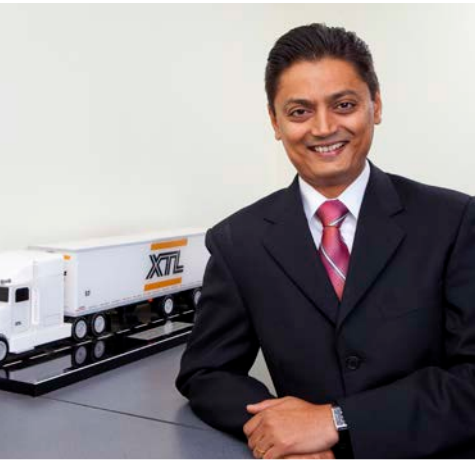
- Albuquerque, NM
- Amsterdam, NL
- Arlington, VA
- Atlanta, GA
- Austin, TX
- Baton Rouge, LA
- Boise, ID
- Boston, MA
- Budapest, HU
- Calgary, AB
- Carlsbad, CA
- Cedar Rapids, IA
- Charleston, SC
- Charlotte, NC
- Chicago, IL
- Cleveland, OH
- Columbus, OH
- ★ Dallas, TX
- Danbury, CT
- Denver, CO
- Detroit, MI
- El Paso, TX
- Ft. Lauderdale, FL
- Grand Rapids, MI
- Hartford, CT
- Houston, TX
- Hyderabad, India
- Indianapolis, IN
- Irvine, CA
- Jacksonville, FL
- Kansas City, MO
- Lansing, MI
- London, UK
- Los Angeles, CA
- Minneapolis, MN
- Montreal, QC
- Morristown, NJ
- Nashville, TN
- New Orleans, LA
- New York, NY
- Oakland, CA
- Orlando, FL
- Philadelphia, PA
- Pittsburgh, PA
- Providence, RI
- Sacramento, CA
- Salt Lake City, UT
- San Antonio, TX
- San Diego, CA
- San Jose, CA
- San Juan, PR
- Scottsdale, AZ
- Seattle, WA
- St. Louis, MO
- Sydney, AU
- Tampa, FL
- Toronto, ON
- Tulsa, OK
- Washington, D.C.



Our Reputation


Ryan has a reputation for delivering superior results, with the most satisfied clients in the industry and a phenomenal client retention rate to prove it. After more than 35 years of providing many of Canada's most prestigious companies an array of tax consulting services, many of our original clients are still with us. Provincial and federal tax departments across Canada equate Ryan with quality, diligence, thoroughness, and accuracy. Our solutions generate tax recoveries for our clients more than 95% of the time, and we have a refund disallowance rate of less than 1%—which is unequalled in the Canadian tax consulting industry. In addition to delivering outstanding results and substantial tax savings, Ryan provides an extensive range of value-added information, books, and resources to help our clients improve the efficiency and effectiveness of their tax functions.

We've also earned a reputation as the premier thought leader in the Canadian tax services industry for our insightful and strategic analysis of pressing tax issues and developments. Respected tax industry organizations frequently ask Ryan to share best practices and deliver educational presentations on numerous tax issues. Our practitioners are sought-after presenters at virtually every major professional tax conference, including those held by the Canadian Institute of Chartered Accountants (CICA), the Certified Management Accountants (CMA), the Tax Executives Institute, Inc. (TEI), the Institute for Professionals in Taxation (IPT), and the Council On State Taxation (COST). Our seasoned professionals have authored a series of books published by CCH® Canadian Limited, including *Value-Added Taxation in Canada: GST, HST, and QST*; *Ontario Retail Sales Tax with Commentary*; and *Common Audit Exposures*. Other prestigious publishers, including Carswell, CICA, CMA, CGA, and others, turn to Ryan for expert research, opinion, and editorial.



"Ryan provided substantial tax savings for the XTL Group. I have partnered with Ryan throughout my career in Canadian tax, and they have delivered tremendous value in each and every engagement."

Saurin Patel
Director of Finance



"Ryan's powerful proprietary sales tax review technology identified areas of focus for meaningful tax opportunities while greatly minimizing any internal disruptions at Tim Hortons."

John McQuarrie
Director, Commodity Tax

Tim Hortons.



Superior Professionals

Ryan is owned and managed by a group of Principals with many years of multi-jurisdictional tax experience, including legislators, former administrative law judges, tax policy officials, former tax auditors, attorneys, statisticians, and other professionals.

Executive Team

G. Brint Ryan
Chairman and CEO
Ryan and Ryan International

Garry Round
President, Canadian Operations

Brendan F. Moore
President, Ryan International,
European and Asia-Pacific Operations

Ginny B. Kissling
President and Chief Operating Officer
Ryan and Ryan International

Gerry L. Ridgely, Jr.
Executive Vice President and Vice
Chairman, Emerging Businesses

Damon N. Chronis
President, U.S. Operations

Jayne Fishman
President, Ryan Software

Jon C. Sweet
Executive Vice President and Vice
Chairman, Chief Market Strategy

James M. Trester
Principal

Douglas R. Deason
Member, Board of Managers

Ashok Nayyar
Member, Board of Managers

Laurence E. Paul
Member, Board of Managers

Ryan Principals

Jeremy C. Abel
Michael Allen
Stephen J. Allen
Janet L. Askenburg
Todd E. Behrend
Susan T. Bittick
Nathan Bittner
Ian Boccaccio
Thomas E. Brannigan
Karen S. Breaux
Kristi Bryant
Steve Buck
Kelly S. Butler
Lanie A. Carson
Tony Chavez
Eugene Choi
Julie Chronis
Joshua D. Cohen
Calvin Dare
Dustin S. Davis
Alan Decker
Jason Decuir
Suzanne C. den Breems
Douglas J. DeRito
Neeti Dewan
Randy W. Donald
James R. Eads, Jr.
Mark W. Eidman
Mark H. Ely
Owen R. Evans
John R. Ferrell

Neil Fett
Michael Finnegan
Zachary L. Fleming
Bryan W. Forsythe
Trisha C. Fortune
Richard D. Fosburg
Walter Gardisch
Joseph C. Grissaffi
Leslie S. Hahn
Andrew S. Hall
Andy Hammons
Susan Han
Paul E. Harris
Marc Hartley
Kenneth M. Hartman
Michael J. Hayes
Alan M. Heichman
Michael Henry
Jeff Henshall
Randy Hilger
Nigel Hoyle
Steven Hsu
Robert D. Jones
Sean Kiley
Korey Kim
Shawn M. King
Clara Kippes
Brett Koch
Dennis J. Kolumber, Jr.
Darcy N. Kooiker
Kenneth D. Kotch

Jim Kranjc
Luke G. Krieger
Ted Kuch
Danny Ladouceur
Helen Lemmon
Thomas Loban
Mark LoRusso
Erica Love
John P. Lyon
Suzanne Markley
Michael J. Martens
Mindy Mayo
Jim McKeown
David Miller
Jeff Miller
Michael Minihan
Jun Miyake
Joe Molina
Shane Moncrief
Jeff Moore
Melissa Munoz
Angela D. Myers
Mark L. Nachbar
Dave Naney
Allea Newbold
Jeff Nolan
Greg Odell
Susan Orloff
Mark A. Paolillo
James R. Payerle
Matthew W. Poling

John M. Polizzi
Winston Z. Post
Cutchin Powell
Kevin S. Powell
David E. Pustejovsky
Gerard Quinlan
Bob Rosato
Gary Rucker
William Samuels
Matthew Scherer
Clyde Seymour
Ray E. Shaw
Robert A. Sheehan
Jordan Simms
Sloan Smalley
Grant Smith
Bob Sperling
Eric L. Stein
Stephen W. Stewart
Michael Tenini
Imran Thobani
Jonathon D. Travis
Matt R. Travis
Richard D. Turner
Jeff Tuthill
Mary Vaughn
David L. Veeder
Brad Wallace
Sharon M. Welhouse
Mike Zarlengo



“RYAN PROVIDED SUBSTANTIAL TAX SAVINGS AND UNLEASHED TREMENDOUS VALUE THROUGH THEIR FULLY-INTEGRATED SUITE OF MULTIPLE TAX PRACTICES, INCLUDING SALES TAX, INCOME TAX, INTERNATIONAL TAX, AND RESEARCH AND DEVELOPMENT.”

Rick Piacenti
CFO

QUORUM BUSINESS SOLUTIONS

Commitment to Client Service and Results

Ryan's commitment to client service means that our clients' priorities are our priorities. To consistently deliver superior results and client service excellence, we deploy a unique and innovative Quality Assurance Program that ensures our services are continually performed at the highest level possible, engagement to engagement, and client to client. Like our entire Firm, the Quality Assurance team is dedicated to our key mission of providing our clients with the most effective and thorough taxpayer representation possible.

Our relentless commitment to client service excellence has gained international recognition. Ryan is a five-time recipient of the prestigious International Service Excellence Award presented by the Customer Service Institute of America (CSIA) and the International Council of Customer Service Organizations (ICCSO). This exclusive award recognizes top global organizations that achieve world-class customer service excellence. Ryan ranked first in the Medium Business category of organizations with between 501 and 3,999 employees. Our Firm demonstrated the highest level of competence in key judging criteria that included the breadth, depth, and proven results of our customer service approach, client involvement in our strategic direction, and continuous measurement and improvement of client service delivery.

Additionally, Ryan became the first company ever awarded the prestigious International Customer Service Standard (ICSS) Gold Certification from the CSIA. This exclusive three-year certification is the result of an extensive review of Ryan's client service and quality management processes, and independently validates the Firm's culture of client service excellence. The rigorous criteria of the ICSS was developed to provide a comprehensive and practical framework for assisting organizations in delivering consistent high levels of service, as well as aligning both passion and process in areas such as service, finance, operations, and learning and growth.

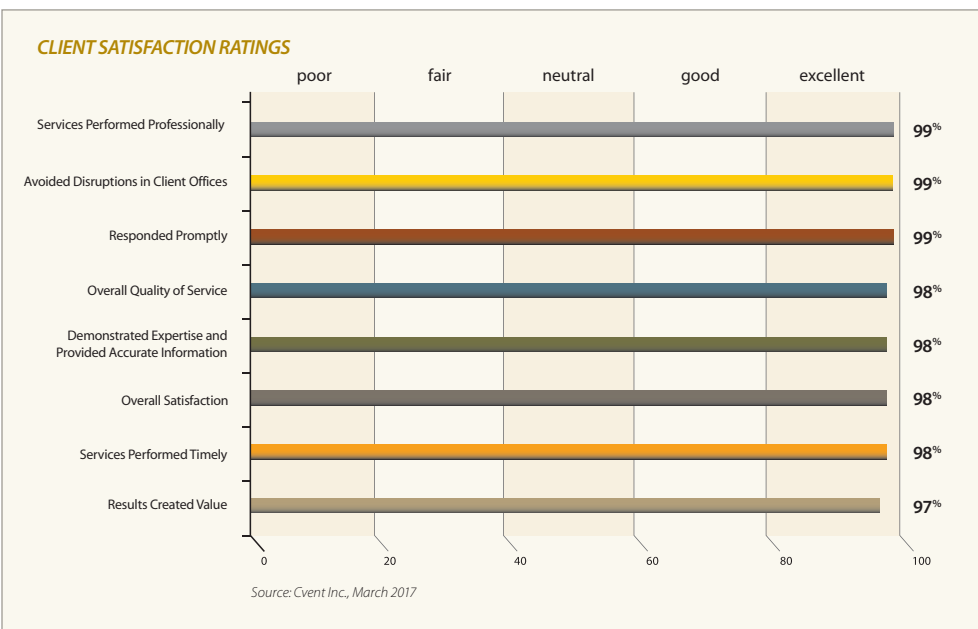
Ryan earned ICSS Certification as a first-time applicant for the designation—an accomplishment achieved by only 40% of ICSS candidates—and also recorded the highest certification score ever produced in an initial application by a North American organization.



Ryan is the first company ever awarded the prestigious International Customer Service Standard Gold Certification. This exclusive, three-year certification is the result of an extensive review of Ryan's client service and quality management processes.

"Ryan's ICSS Gold Certification, combined with its first-place ranking in the Medium Business category of the 2010 and 2011 International Service Excellence Awards, clearly demonstrates the Firm's commitment to superior client service."

Christine Churchill
Executive Director
CUSTOMER SERVICE INSTITUTE
OF AMERICA



Client Satisfaction Survey

In a recent independent client survey, our clients ranked us substantially above the competition.

We were rated 99% in professionalism, avoiding disruptions, and responding promptly, and 98% in satisfaction, timeliness, and accuracy.

Comprehensive Suite of Integrated Tax Services



Ryan has extensive expertise across multiple tax areas, providing a full range of provincial, federal, and international tax services. We have the largest indirect tax practice in North America, specializing in Canadian sales tax and United States sales and use tax. Canada's *Complete Sales Tax Solution*™ helps clients recover overpayments, identify their underlying causes, and improve efficiency and effectiveness moving forward.

Our **Value-Added Tax (VAT)** practice provides a single-source solution for VAT recovery and automation services. Our clients benefit from our knowledge and expertise gained through advising many of the world's largest multinational companies on a range of indirect tax matters.

Our **Payroll Tax** consulting practice delivers tremendous value and tax savings. Unlike payroll processing companies, Ryan's comprehensive knowledge of all applicable payroll taxes in all provinces allows us to compare rates, reports, and allocations to ensure that your organization effectively minimizes payroll taxes.

Our Canadian **Income Tax** practice provides services from audit defence to compliance and Scientific Research and Experimental Development (SR&ED) reviews. The services we offer dramatically reduce the tax burden of businesses and ensure the lowest tax liability possible.

Our **Property Tax** practice is the largest in North America, and represents billions of dollars of our clients' real and assessable personal property assets. The implementation of our innovative and well-documented valuation methodologies has resulted in substantial tax savings for our clients. At Ryan, we take the time to understand our clients' businesses. Ryan's multi-discipline valuation professionals continually develop and refine our appraisal processes to address the effects that evolving technologies, environmental regulations, and economic obsolescence have on the value of our clients' assets.

Our **Crown Royalty** practice is the first of its kind in Canada. Leveraging years of experience addressing similar complex state severance tax issues in the United States, Ryan provides a proven, full-service approach to minimizing Canadian Crown Royalty liabilities.

Our **Fraud and Forensic Recovery** practice helps protect shareholder value in today's turbulent economic environment by focusing on the detection of fraud, waste, abuse, and recovery of assets. We assist law firms and corporations with complex financial issues in disputes. Our multi-disciplinary team consists of forensic accountants, certified fraud examiners, former law enforcement and regulatory officials, economists, statisticians, and forensic technology specialists. Leveraging state-of-the-art technology and years of fraud and forensic accounting knowledge and investigative expertise, Ryan provides a comprehensive suite of services to proactively prevent and mitigate the future risk of fraud.

For more than 20 years, Ryan has dramatically improved the profitability and global competitive advantage of North America's premier Fortune 1000 companies through a suite of **Customs and Foreign Trade** consulting services. Our non-intrusive and confidential reviews of all import transactions and related documentation will identify and recover all Customs Duty overpayments and ensure you are compliant.

Major Practice Areas

- *Crown Royalty*
- *Customs and Foreign Trade*
- *Fraud and Forensic Recovery*
- *Fuels and Excise Tax*
- *Goods and Services Tax*
- *Harmonized Sales Tax*
- *Income Tax and SR&ED Credit*
- *International Tax*
- *Payroll Tax*
- *Property Tax*
- *Provincial Sales Tax*
- *Tax Technology*
- *Value-Added Tax*



Strategic Insight

“RYAN SERVES AS AN EXTENSION OF OUR TAX DEPARTMENT, SHARING THEIR KNOWLEDGE AND EXPERTISE, HELPING US TAKE A MORE STRATEGIC APPROACH TO SALES TAX, AND DELIVERING OUTSTANDING VALUE AND RESULTS.”

Lisa Landry, *Director of Tax*
CARA OPERATIONS





Outstanding Value

"THROUGH A COMPREHENSIVE SUITE OF ONGOING SUPPORT SERVICES THAT PROVIDE IMMEDIATE ANSWERS TO TAX QUESTIONS, CUSTOMIZED TRAINING SEMINARS, AND ONLINE RESOURCES, RYAN CONTINUES TO DELIVER THE HERSHEY COMPANY OUTSTANDING VALUE WELL AFTER THE COMPLETED ENGAGEMENT."

Russell Thomas, *State Tax Manager*
THE HERSHEY COMPANY

Industry-Leading Support Services

There are many factors that have contributed to Ryan's Canadian tax leadership position, but by far, the most critical is our single-minded focus on, and dedication to, achieving the highest quality results for our clients. Our value goes far beyond the initial engagement and tax recovery opportunities that we deliver. We provide the ongoing transfer of knowledge, sharing what we know and passing it on to our clients in the form of Canada's most comprehensive suite of ongoing training and support services. Ryan clients get exclusive access to professional development courses, custom seminars, books, budget updates, multimedia information services, and telephone support for complex tax issues.

Ryan *TaxDirect*® is the only service in Canada that instantly connects you to a seasoned tax specialist dedicated to providing fast, accurate answers to important tax questions. The Ryan *TaxDirect*® staff are among the most knowledgeable professionals in Canada, all with backgrounds that include advanced financial education and extensive, real-world business experience. The answers they provide are authoritative and extensively researched and double-checked for accuracy.

Ryan*Online*® is Canada's most comprehensive tax resource on the Web, providing clients exclusive access via user name and password to the most complete directory of current Canadian tax resources and information available anywhere. Using the Ryan homepage as a convenient gateway, our clients can conveniently access Ryan*Online*® to search the extensive tax database, download valuable tax information, submit questions to our tax experts, or even take an online course.

Our comprehensive tax library is recognized as the most complete collection of its kind in Canada. In addition to subscriptions to every information source available on Canadian taxes, our clients can review a complete selection of books, CDs, directories, reference guides, and manuals. By thoroughly documenting the 6,000-plus tax questions received by Ryan *TaxDirect*® each year, our library includes a one-of-a-kind database of extensively researched and verified answers to some of the most difficult tax questions asked by tax and accounting professionals across North America. And all of the information contained in this extensive tax library can also be conveniently accessed via Ryan*Online*®.

Clients can also take advantage of Ryan Training™, our suite of professional education programs to help administer taxes correctly and avoid the consequences of paying too much or too little. Ryan Training™ courses are delivered in a classroom setting or online, utilizing the latest webcast technology. We offer professional development credits to all attendees, and the manuals included in our courses serve as valuable reference guides.



We provide the ongoing transfer of knowledge, sharing what we know and passing it on to our clients in the form of Canada's most comprehensive suite of ongoing training and support services, including:

Comprehensive Reporting

Ryan TaxDirect®

RyanOnline®

Ryan Training™

Ryan Advanced Services

In addition to our comprehensive, integrated suite of recovery and advisory services, Ryan also offers a full range of value-added services to meet your specialized needs.

AuditDefence™

Ryan *AuditDefence™* ensures that every detail in a pending assessment is scoured, and every tax minimization opportunity is identified by evaluating the auditor's sampling methods, verifying assessment and interest calculations, researching taxability, compiling supporting documentation, and much more. Our professionals know the structure and methodology of audits and use the knowledge gained from years of audit representation to develop strategic tax reduction techniques. These include expanded audit samples, post-audit stratification, and differential analysis, among others. We determine which issues merit an appeal, as well as the likelihood of success for each, and evaluate and prepare detailed findings and case arguments.

Strategic Planning and Consulting

Ryan's Strategic Planning and Consulting services focus on our client's overall tax performance, creating greater opportunities to measure and improve efficiency, develop a more strategic approach to tax, and deliver outstanding shareholder value. We assess our clients' tax positions and develop strategic planning opportunities, including transaction structuring, business reorganization, and alternative filing positions. We also benchmark current performance, identify best practices in relation to peer and historical performance, and measure the delta between reality and the potential of our client's tax department, providing a clear strategic plan for transforming the tax function into a Tax Competency Center.

Exposure Identification Reviews

Our exposure reviews identify errors and areas of non-compliance so that you can correct them before potentially incurring costly penalties and interest in the future. Our reviews can cover all of your transactions, or simply a specific area of concern.

Voluntary Disclosure and Registration

We represent our clients' interests before federal, provincial, and/or state revenue departments to correct compliance oversights and to complete registration at the lowest possible cost. In some cases, prospective registration can be accomplished.

U.S. Federal, State, and Local Taxes

Ryan Canadian clients benefit from an integrated and comprehensive range of U.S. federal, state, and local tax advisory and consulting services in one complete offering.





"RYAN CONSULTANTS CONSISTENTLY DEMONSTRATE THE HIGHEST
LEVEL OF PROFESSIONALISM AND SOPHISTICATED KNOWLEDGE.
THEY'VE DEMONSTRATED AN ABILITY TO UNCOVER TRULY SIGNIFICANT
TAX SAVINGS OPPORTUNITIES FOR PANASONIC YEAR AFTER YEAR."

Paul Lima, Director, Internal Audit and Taxation

PANASONIC

Panasonic

World-Class Client Roster

Ryan is a trusted advisor to many of the world's best-known, best-run businesses.

American Airlines

 **BASF**
The Chemical Company

 **Campbell's**

CHRYSLER

 **CINTAS**
THE SERVICE PROFESSIONALS

Panasonic

NEC

metroPCS

 **SWIFT**

 **CBS**
CORPORATION

"Our customs duty engagements with Ryan resulted in substantial tax savings and provided tremendous value through improved compliance."

Peter Hettstedt
General Manager
LEICA GEOSYSTEMS LTD.

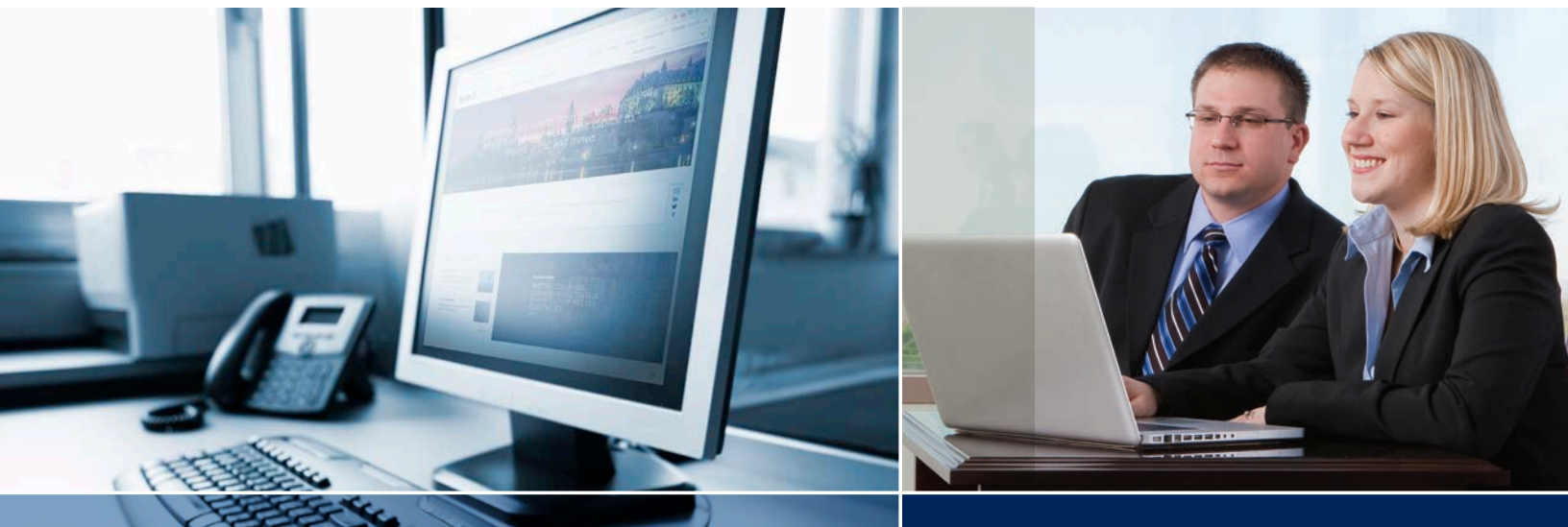


"Ryan has provided BASF outstanding value by recovering overpaid taxes while identifying and implementing tax automation solutions, streamlining tax decision processes, and integrating industry-leading tax software to improve our tax performance."

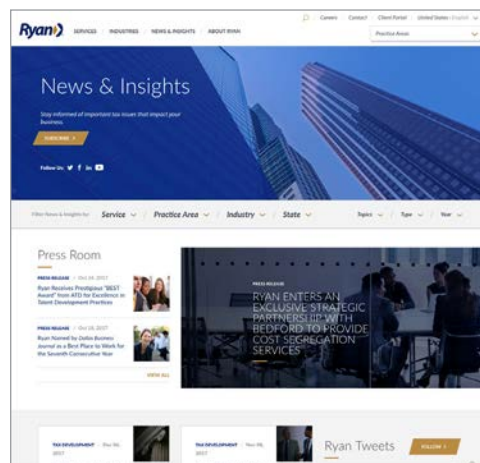
Frederick W. Jenkin
Manager, Sales and Use Tax Audits and Special Projects
BASF

ryan.com/canada

The most comprehensive source of Canadian tax information on the web



Ryan's award-winning website provides added value to clients, prospects, and the industry as a whole, sharing knowledge and best practices for improving the efficiency and effectiveness of the tax department.



Ryan's website features breaking tax developments and legislative updates, and provides the most complete gateway to federal, provincial, and international tax resources on the Web.



Ryan's website shares expertise and thought leadership through a comprehensive library of relevant articles, presentations, and white papers.



About Ryan

Ryan, an award-winning global tax services and software provider, is the largest Firm in the world dedicated exclusively to business taxes. With global headquarters in Dallas, Texas, the Firm provides an integrated suite of federal, provincial, and international tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Ryan is a five-time recipient of the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the dynamic *myRyan* work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 2,100 professionals and associates serves over 14,000 clients in more than 45 countries, including many of the world's most prominent Global 5000 companies. More information about Ryan can be found at ryan.com/canada.



Award-Winning Tax Services

For additional information

1.855.RYAN.TAX

ryan.com/canada

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In North America, Ryan, LLC and Ryan ULC provide clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan, LLC is a member firm of Ryan International, a Swiss Verein. Ryan ULC is a constituent entity of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.